

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

“On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.”

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of WEST BOUNTIFUL CITY for the fiscal year ending June 30th, 2008, as approved and adopted by resolution or ordinance dated June 19th, 2007. A public hearing, which met the requirements specified in *Utah Code* Section (indicated which):

- ☒ 10-6-113-118 (no increase to tax rate - final budget adopted by June 22);
- ☐ 59-2-918-920 (increase to tax rate - final budget adopted by August 17)

was held on June 19th, 2007 for all budgetary funds.

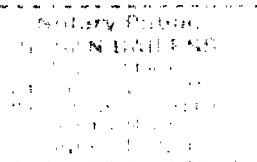
Signed: _____

(Budget Officer)

Subscribed and sworn to this 10th

day of July, 2007.

Susan Bailess
(Notary Public)



West Bountiful City
Governmental Unit

FY2007~2008
Fiscal Year

General Fund Revenues		Prior Year Actual 2006	Current Year Estimate 2007	Ensuing Year Approved Budget 2008
Account-#	Source of Revenue			
3100	Taxes			
3110	General Property Taxes - Current	379,063	460,000	410,703
3120	Prior Year's Taxes - Delinquent	0	0	0
3130	General Sales & Use Taxes	1,017,761	1,350,000	2,209,297
3131	Energy Sales & Use Taxes	0	0	0
3140	Franchise Taxes	443,751	450,000	475,000
3150	Transient Room Tax	14,258	15,000	16,000
3170	Fee-in-Lieu of Property Taxes	42,039	44,000	44,000
3200	Licenses & Permits			
3210	Business Licenses & Permits	21,041	25,000	28,300
3220	Non-Business Licenses/Permits	1,750	3,700	3,700
3221	Buildings, Structures & Equipment	272,330	188,400	185,600
3225	Animal Licenses	0	0	0
3300	Intergovernmental Revenue			
3310	Federal Grants	37,465	150,000	83,000
3340	State Grants	19,198	500	5,000
3356	Class "C" Road Fund Allotment	149,207	165,000	185,000
3358	State Liquor Fund Allotment	7,042	8,000	8,000
3400	Charges for Services			
3430	Streets & Public Improvements	0	0	0
3470	Park & Public Property	1,812	1,200	2,000
3490	Miscellaneous Services: Small Claims, etc	725	1,400	1,350
3500	Fines & Forfeitures			
3510	Fines & Forfeitures	296,523	290,150	310,500
3600	Miscellaneous Revenue			
3610	Interest Earnings	24,766	40,000	35,000
3620	Rents & Concessions	0	0	0
3640	Sale of Fixed Assets	89,392	30,000	30,000
3690	Other Miscellaneous	132,524	8,000	9,400
3800	Contributions & Transfers			
3810.1	Transfers from Other Funds - RDA	0	0	0
3810.2	Transfers from Other Funds - Police Facilities	0	38,150	38,150
3820	Transfers (Operating) from: Water Fund	0	100,000	100,000
3880	Beginning Class "C" Road Fund Balance to be Approp			
3890	Beginning General Fund Balance t/b Appropriated	0	196,600	0
	Total Revenues	2,950,647	3,565,100	4,180,000

West Bountiful City
Governmental Unit

FY2007~2008
Fiscal Year

General Fund Expenditures		Prior Year	Current Year	Ensuing Year
		Actual	Estimate	Approved Budget
Account-#	Description	2006	2007	2008
4100	General Government			
4110	Legislative	42,580	38,450	42,055
4120	Judicial	194,885	212,000	205,620
4140	Administrative Agencies	257,713	269,200	255,750
4160	General Government Buildings	41,577	66,200	89,200
4170	Elections	0	0	0
4180	Planning & Zoning	31,214	41,865	21,765
4190	Non-Departmental	187,210	196,000	337,950
4200	Public Safety			
4210	Police Department	768,359	927,810	934,690
4220	Fire Protection Services	247,722	248,000	270,000
4240	Protective Inspection	0	0	0
4250	Other Protective (Emergency Services)	0	0	0
4253	Animal Control & Regulation	0	0	0
4400	Highways & Public Improvements			
4410	Highways	168,050	228,275	257,900
4442	Engineering	39,416	53,600	109,450
4500	Parks, Recreation & Public Property			
4510	Parks & Park Areas	73,256	148,800	197,320
4560	Recreation & Culture	0	0	0
4600	Community Development			
4620	Community Development	0	0	0
4700	Debt Service			
4710	Principal & Interest	160,278	161,500	162,500
4800	Transfers & Other Uses			
4810	Transfers to C.I.P. Fund	200,000	0	0
4811	Transfers to Storm Drain Fund	0	0	0
4812	Transfers to Golf Enterprise Fund	0	285,000	286,200
4830	Transfers to RDA Fund	46,872	70,000	47,000
4871	Class "C" Road Fund Expenditures	40,470	316,400	608,850
4900	Payments to other Agencies and/or Developers	95,515	302,000	353,750
4880	Appropriated Increase in Fund Balance	355,530	0	0
	Total Expenditures	2,950,647	3,565,100	4,180,000

West Bountiful City
Governmental Unit

FY2007~2008
Fiscal Year

Special Revenue Fund: Streets Development		Prior Year	Current Year	Next Year
Account-#	Description	Actual 2006	Estimate 2007	Approved Budget 2008
	REVENUES:			
3910	Impact Fees	144,016	5,000	100,000
3920	Interest Earned	6,201	9,000	6,000
	Other Sources:			
3970	Contributions from Private Sources or Grants	0	0	0
3980	Transfers from Other Funds			
3990	Usage of Beginning Fund Balance	0	0	0
	TOTAL REVENUES & OTHER SOURCES	150,217	14,000	106,000
	EXPENDITURES:			
	Other Uses:			
	Transfers to: Capital Projects Fund (Park Prj)	0	0	0
4070	Expenditures - Capital Projects (Parks)	0	0	0
4090	Budgeted Increase in Fund Balance	150,217	14,000	106,000
	TOTAL EXPENDITURES & OTHER USES	150,217	14,000	106,000

West Bountiful City
Governmental Unit

FY2007~2008
Fiscal Year

Special Revenue Fund: Storm Drain Facilities		Prior Year	Current Year	Next Year
Account-#	Description	Actual 2006	Estimate 2007	Approved Budget 2008
	REVENUES:			
3910	Impact Fees	7,708	17,000	22,000
3920	Interest Earned	1,922	3,500	3,000
	Other Sources:			
3980	Transfers from Other Funds	0	0	0
3990	Usage of Beginning Fund Balance	0	37,000	0
3995	Other -- Bond Proceeds:	0	0	0
	TOTAL REVENUES & OTHER SOURCES	9,630	57,500	25,000
	EXPENDITURES:			
	Other Uses:			
4070	Expenditures - Capital Projects	0	0	0
4080	Transfers to Other Funds	0	57,500	0
4090	Budgeted Increase in Fund Balance	9,630	0	25,000
	TOTAL EXPENDITURES & OTHER USES	9,630	57,500	25,000

West Bountiful City
Governmental Unit

FY2007~2008
Fiscal Year

Special Revenue Fund: Police Facilities

Account-#	Description	Prior Year Actual 2006	Current Year Estimate 2007	Next Year Approved Budget 2008
REVENUES:				
3910	Impact Fees	21,447	6,000	22,000
3920	Interest Earned	901	1,500	1,150
Other Sources:				
3980	Transfers from Other Funds	0	0	0
3990	Usage of Beginning Fund Balance	0	30,650	15,000
3995	Other -- Bond Proceeds:	0	0	0
TOTAL REVENUES & OTHER SOURCES		22,348	38,150	38,150
EXPENDITURES:				
Other Uses:				
4070	Expenditures - Capital Projects	0	0	0
4080	Transfers to Other Funds	0	38,150	38,150
4090	Budgeted Increase in Fund Balance	22,348	0	0
TOTAL EXPENDITURES & OTHER USES		22,348	38,150	38,150

Special Revenue Fund: Park Facilities

Account-#	Description	Prior Year Actual 2006	Current Year Estimate 2007	Next Year Approved Budget 2008
REVENUES:				
3910	Impact Fees	68,396	8,500	65,000
3920	Interest Earned	8,687	11,500	8,000
Other Sources:				
3980	Transfers from Other Funds	0	0	0
3990	Usage of Beginning Fund Balance	0	22,000	0
3995	Other -- Bond Proceeds:	0	0	0
TOTAL REVENUES & OTHER SOURCES		77,083	42,000	73,000
EXPENDITURES:				
Other Uses:				
4070	Expenditures - Capital Projects	0	42,000	53,000
4080	Transfers to Other Funds	0		
4090	Budgeted Increase in Fund Balance	77,083	0	20,000
TOTAL EXPENDITURES & OTHER USES		77,083	42,000	73,000

West Bountiful City
Governmental Unit

FY2007~2008
Fiscal Year

Capital Projects - Capital Improvement Projects Fund

Account-#	Description	Prior Year Actual 2006	Current Year Estimate 2007	Next Year Approved Budget 2008
	REVENUES:			
	Interest Earned	16,468	26,000	28,000
	Transfers In - General Fund	200,000	0	0
	Franchise Taxes	63,013	84,000	72,000
	TOTAL REVENUE	279,481	110,000	100,000
	Beginning Fund Balance	532,144	611,179	705,179
	TOTAL AVAILABLE FOR APPROPRIATION	811,625	721,179	805,179
	EXPENDITURES:			
	Expenditures - Capital Projects	200,446	16,000	0
	Transfers to Other Funds - Golf	0	0	0
	TOTAL EXPENDITURES	200,446	16,000	0
	Ending Fund Balance	611,179	705,179	805,179

West Bountiful City
Governmental Unit

FY2007~2008
Fiscal Year

Enterprise Fund - Water Utility		Prior Year	Current Year	Next Year
Account-#	Description	Actual 2006	Estimate 2007	Approved Budget 2008
	OPERATING REVENUE:			
	Charges for Services	473,298	500,000	510,550
	Interest Earned	31,475	50,000	30,000
	Miscellaneous	(1,038)	150	100
	Sale of Fixed Assets		0	
	TOTAL OPERATING REVENUE	503,735	550,150	540,650
	OPERATING EXPENSES:			
	Personal Services	83,577	69,900	70,300
	Contractual Services	130,115	129,600	134,300
	Materials & Supplies	42,155	83,925	58,025
	Depreciation	844,261	80,000	80,000
	Miscellaneous	0	0	0
	TOTAL OPERATING EXPENSES	1,100,108	363,425	342,625
	OPERATING INCOME (LOSS)	(596,373)	186,725	198,025
	NON-OPERATING REVENUE (EXPENSE) & TRANSFERS			
5100	Connection Fees	8,575	1,200	9,000
5200	Interest Expense	(11,617)	(17,000)	(14,000)
5400	Contributions	274,370	28,175	839,300
5700	Development Impact Fees	219,728	25,000	225,275
5800	Sale of Bonds		0	0
	Operating Transfer to General Fund	0	(100,000)	(100,000)
	Operating Transfer to CIP Fund	0	(100,000)	0
	NET INCOME (LOSS)	(105,317)	24,100	1,157,600

*** MEMORANDUM ONLY ***

	CASH OPERATING NEEDS			
	Net Income (Loss)	(105,317)	24,100	1,157,600
	Plus: Depreciation	844,261	80,000	80,000
	Less: Major Improvements & Capital Outlay	(6,066)	(16,100)	(1,147,600)
	Bond Principal Payments	(87,000)	(88,000)	(90,000)
	Contribution to Other Fund(s)			
	TOTAL CASH PROVIDED (REQUIRED)	645,878	0	0
	SOURCE OF CASH REQUIRED:			
	Cash balance at Beginning of Year	992,861	1,638,739	1,638,739
	Invest & Other Current Assets to be Converted			
	Issuance of Bond & Other Debt	0	0	0
	Contribution from Other Fund(s)			
	Loans from Other Fund(s)			
	TOTAL CASH REQUIRED/BALANCE	1,638,739	1,638,739	1,638,739

West Bountiful City
Governmental Unit

FY2007~2008
Fiscal Year

Enterprise Fund - Solid Waste

Account-#	Description	Prior Year Actual 2006	Current Year Estimate 2007	Next Year Approved Budget 2008
	OPERATING REVENUE:			
	Charges for Services	291,047	290,000	296,000
	Interest Earned	2,562	2,600	4,000
	Miscellaneous	0	0	0
	Sale of Fixed Assets		0	
	TOTAL OPERATING REVENUE	293,609	292,600	300,000
	OPERATING EXPENSES:			
	Personal Services	0	0	0
	Contractual Services	254,173	244,100	244,600
	Materials & Supplies	8	11,000	11,000
	Depreciation	7,320	7,000	7,000
	Miscellaneous	0	37,500	44,400
	TOTAL OPERATING EXPENSES	261,501	299,600	307,000
	OPERATING INCOME (LOSS)	32,108	(7,000)	(7,000)
	NON-OPERATING REVENUE (EXPENSE) & TRANSFERS			
5100	Connection Fees	0	0	0
5200	Interest Expense	0	0	0
5400	Contributions			
5700	Development Impact Fees	0	0	0
5800	Sale of Bonds		0	0
	Operating Transfer to General Fund	0	0	0
	Operating Transfer to CIP Fund	0	0	0
	NET INCOME (LOSS)	32,108	(7,000)	(7,000)

*** MEMORANDUM ONLY ***

	CASH OPERATING NEEDS			
	Net Income (Loss)	32,108	(7,000)	(7,000)
	Plus: Depreciation	7,320	7,000	7,000
	Less: Major Improvements & Capital Outlay	0	0	0
	Bond Principal Payments	0	0	0
	Contribution to Other Fund(s)			
	TOTAL CASH PROVIDED (REQUIRED)	39,428	0	0
	SOURCE OF CASH REQUIRED:			
	Cash balance at Beginning of Year	87,412	126,840	126,840
	Invest & Other Current Assets to be Converted			
	Issuance of Bond & Other Debt	0	0	0
	Contribution from Other Fund(s)			
	Loans from Other Fund(s)			
	TOTAL CASH REQUIRED/BALANCE	126,840	126,840	126,840

West Bountiful City
Governmental Unit

FY2007~2008
Fiscal Year

Enterprise Fund - Storm Drain Utility

Account-#	Description	Prior Year Actual 2006	Current Year Estimate 2007	Next Year Approved Budget 2008
	OPERATING REVENUE:			
	Charges for Services	49,146	51,000	52,400
	Interest Earned	4,274	5,500	6,600
	Miscellaneous	2,717	0	0
	Sale of Fixed Assets		0	
	TOTAL OPERATING REVENUE	56,137	56,500	59,000
	OPERATING EXPENSES:			
	Personal Services	12,961	0	0
	Contractual Services	0	0	0
	Materials & Supplies	5,564	15,000	11,500
	Depreciation	229,813	7,000	7,000
	Miscellaneous	3,717	0	0
	TOTAL OPERATING EXPENSES	252,055	22,000	18,500
	OPERATING INCOME (LOSS)	(195,918)	34,500	40,500
	NON-OPERATING REVENUE (EXPENSE) & TRANSFERS			
5100	Connection Fees	0	0	0
5200	Interest Expense	0	0	0
5400	Contributions			
5700	Development Impact Fees	0	0	0
5800	Sale of Bonds		0	0
	Operating Transfer to General Fund	0	0	0
	Operating Transfer from Storm Drain Impact Fee Fund	0	57,500	0
	Operating Transfer to CIP Fund	0	0	0
	NET INCOME (LOSS)	(195,918)	92,000	40,500

*** MEMORANDUM ONLY ***

	CASH OPERATING NEEDS			
	Net Income (Loss)	(195,918)	92,000	40,500
	Plus: Depreciation	229,813	7,000	7,000
	Less: Major Improvements & Capital Outlay	0	(143,000)	(85,000)
	Bond Principal Payments	0	0	0
	Contribution to Other Fund(s)			
	TOTAL CASH PROVIDED (REQUIRED)	33,895	(44,000)	(37,500)
	SOURCE OF CASH REQUIRED:			
	Cash balance at Beginning of Year	101,862	135,757	91,757
	Invest & Other Current Assets to be Converted			
	Issuance of Bond & Other Debt	0	0	0
	Contribution from Other Fund(s)			
	Loans from Other Fund(s)			
	TOTAL CASH REQUIRED/BALANCE	135,757	91,757	54,257

West Bountiful City
Governmental Unit

FY2007~2008
Fiscal Year

Enterprise Fund - Lakeside Golf Course		Prior Year	Current Year	Next Year
Account-#	Description	Actual 2006	Estimate 2007	Approved Budget 2008
	OPERATING REVENUE:			
3710	Charges for Services	819,904	793,900	820,150
	TOTAL OPERATING REVENUE	819,904	793,900	820,150
	OPERATING EXPENSES:			
4010	Personal Services	352,662	472,900	509,750
4020	Contractual Services	0	0	0
4030	Materials & Supplies	162,434	182,300	198,000
4040	Depreciation	88,815	87,000	90,000
4060	Miscellaneous	10,387	19,500	19,500
	TOTAL OPERATING EXPENSES	614,298	761,700	817,250
	OPERATING INCOME (LOSS)	205,606	32,200	2,900
	NON-OPERATING REVENUE (EXPENSE) & TRANSFERS			
5200	Interest Expense	(112,235)	(51,700)	(44,100)
5300	Transfers In - General Fund	0	258,000	286,200
5300	Transfers In - CIP Fund	0	0	0
5400	Sale of Bonds	0	0	0
5500	Operating Transfer to MBA Fund	0	0	0
	NET INCOME (LOSS)	93,371	238,500	245,000

*** MEMORANDUM ONLY ***

	CASH OPERATING NEEDS			
	Net Income (Loss)	93,371	238,500	245,000
	Plus: Depreciation	88,815	87,000	90,000
	Less: Major Improvements & Capital Outlay	(29,266)	(39,500)	(71,000)
	Bond Principal Payments	(282,000)	(286,000)	(264,000)
	TOTAL CASH PROVIDED (REQUIRED)	(129,080)	0	0
	SOURCE OF CASH REQUIRED:			
	Cash balance at Beginning of Year	125,721	(3,359)	(3,359)
	Invest & Other Current Assets to be Converted			
	Issuance of Bond & Other Debt	0		0
	Contribution from Other Fund(s)			
	Transfer(s) from Other Fund(s)	0	0	0
	Loans from Other Fund(s)			
	TOTAL CASH REQUIRED/BALANCE	(3,359)	(3,359)	(3,359)